

DEPARTMENT OF THE INTERIOR.  
BUREAU OF EDUCATION.  
WASHINGTON, D. C.

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EXPLANATION OF THE PRINCIPAL ITEMS IN THE BLANKS FOR  
THE REPORTS OF CITY SCHOOL SYSTEMS.

*Read carefully before filling the statistical blank.*

GENERAL SUGGESTIONS ON PARTS I AND II OF THE BLANKS.

The general statistics requested in Part I of the city school blanks will usually be supplied by the office of the city superintendent of schools. The fiscal statistics requested in Part II of the blanks will generally be supplied by the office of the secretary of the board of education. It is very important that these two reports harmonize. For example, the salaries of the same persons, classified as supervisors, reported after item 2 in Part I should be given after item 20 in Part II and the salaries of those persons classified as principals after item 3 in Part I should be given after item 22 in Part II.

A mutual understanding should be secured as to which schools in the city school system should be considered as kindergartens, elementary schools, secondary schools, normal schools, vocational schools, and special schools.

*Kindergartens.*—Report in these columns the statistics of all definitely organized kindergartens.

*Elementary schools.*—The statistics of elementary grades of all schools should be reported in these columns. If junior high schools have been organized, the statistics of the elementary grades in such schools should be reported with the statistics of other elementary grades, and the statistics of secondary grades in such schools should be given with the statistics of other secondary grades. In case it is found impossible to separate the statistics of junior high schools into elementary and secondary, as indicated above, report such schools under secondary (high) schools. The general report and the fiscal report should correspond, if it is found necessary to report the statistics of all grades in junior high schools under the column headed "secondary (high)."

The statistics of all postgraduate elementary schools should be reported with the statistics of elementary schools.

The statistics of all open-air elementary schools should also be reported with the statistics of elementary schools and not under the heading, "Special and other schools."

*Secondary schools.*—Report in these columns the statistics of all high schools and of all so-called senior high schools. As indicated above, include also the statistics of secondary grades in junior high schools. If a separation of the statistics of junior high schools is not practicable, report all grades in such schools with the higher secondary grades, as explained above. These columns should not include the statistics of schools separately organized for the teaching of trade courses.

*Normal schools.*—Include the statistics of all schools belonging to the city system which are designed primarily to train teachers. Teacher-training classes conducted as a part of the regular high-school course should not be reported as normal schools.

*Vocational schools.*—Include in these columns only the statistics of those separate schools which offer training for specific vocations. Do not include those schools in which instruction in hand training is offered with a general educational aim, as, for example, the prevailing type of manual-training high school. These should be reported with the high schools. In cities in which the vocational schools are under the jurisdiction of a special vocational board and are not controlled by the city board of education, the officials reporting the city school statistics should ascertain from the proper authority all the data relating to the vocational schools of the city before submitting a report on either Part I or Part II.

*Special and other schools.*—Include special schools and classes for the deaf, for the blind, for the feeble-minded, for backward and subnormal children, for crippled children, and for juvenile delinquents and dependents as indicated in item 17, Part I. The statistics of all special summer and vacation schools maintained by the city board of education should be reported in these columns.

*Numbering of items.*—The numbering of the sections in this pamphlet corresponds to the numbering of the items in the general schedule, Part I, and in the fiscal schedule, Part II.

## GENERAL STATISTICS, PART I.

1. *Superintendents.*—Include all city superintendents and deputy, associate, and assistant superintendents, and similar officers, however designated, whose duties are mainly in connection with the administration of the school system. Do not include officers whose chief duties are in connection with the supervision of instruction.

2. *Supervisors.*—Include under supervisors those persons who give half or more than half their time to the supervision of instruction in special subjects and grades, such as supervisors of manual training, home economics, music, drawing, etc., and supervisors of kindergartens, elementary grades, etc. Supervisors who give more than half their time to teaching should be reported as teachers after items 4 and 5. Report supervisors under the type of school in which they devote the major portion of their time. In case the time is equally divided between two types of schools, as elementary and secondary, credit the supervisor to the higher type of school.

3. *Supervising principals.*—Include principals of groups and districts and principals of buildings or similar units, such as principals of high schools, elementary schools, vocational schools, etc., who devote half or more than half their time to administration and supervision of instruction. Principals who devote more than half their time to teaching should be included as teachers after items 4 and 5. In case a person acts as principal of two different types of schools, as elementary and secondary, credit such principal to the type of school in which he devotes the major portion of his time. If the time is equally divided, credit the principal to the higher type of school.

4. *Number of different individuals employed as teachers.*—Include all regular, special, and part-time teachers who were employed for any part of the year in the public day schools. Include here supervisors and principals who devote more than half their time to classroom instruction. This item is larger, as a rule, than the number of teaching positions.

5. *Number of teaching positions.*—This is the number of persons that would be required to fill all teaching positions in the day schools of a school system at one and the same time and is usually less than the number of different teachers employed during the year. In case a position has been held part of the year by a man and part of the year by a woman, count the one by whom the position was filled the greater part of the year. *Positions of superintendents, supervisors, and principals should not be included under teaching positions unless the occupants of such positions devote more than half their time to classroom instruction and are not included under items 1, 2, and 3.* This item is of importance in determining the average salaries paid to men and to women teachers during the year.

6 (a). *Pupils enrolled.*—This includes the total number of different boys and girls whose names are on the school registers, counting each name but once. If pupils move from one city school district to another within the city, or are transferred during the year from one city school to another, they should be counted as enrolled only by the school first attended that school year, and not by any school subsequently attended that school year within the city school system. Pupils who are promoted during the year should be counted only by the school first attended. Pupils moving out of the city should be counted on this register.

6 (b). *Number of pupils previously enrolled in other public schools within the State.*—Include under this item all pupils who have been enrolled previously during the year in other public schools within the State. It is important that the number of such pupils be known, so that all duplicated enrollments within the State can be eliminated in the final State report.

7. *Aggregate attendance.*—This is the sum of all the days actually attended by all the pupils in all the day schools during the entire school year. This is an item of great importance and should be secured accurately for each type of school indicated. Days on which schools were closed for any purpose whatever should not be included in ascertaining the aggregate attendance.

8. *Average daily attendance.*—The average number of pupils actually present each day the schools were in session should be computed as follows: For a single school add together the number of days each pupil was present during the year and divide the sum, which is the aggregate attendance in days, by the number of days the school was *actually open for instruction*. To secure average daily attendance for a group or system of schools add together the average daily attendance of each school in the group or system, secured as above. The average daily attendance should be ascertained for each type of school as indicated in the headings of the blanks.

9. *Number of days schools were actually in session.*—This should include only the number of days the schools were actually open for instruction, and should not include legal or religious holidays on which schools were not in session, nor days on which the schools were closed on account of inclement weather, teachers' institutes, or any other cause. A school term may be 9 months or 180 days, but on account of holidays or other causes the schools may have been actually in session for the instruction of pupils a number of days less than the legal school term.

*Average number of days schools were in session.*—In a school system having different lengths of school year in its various units, the average number of days in the school year is found by dividing the combined aggregate attendance in days of all schools in the system by the combined average daily attendance of all the schools in the system.

10. *Number of schools.*—A school, for reporting purposes, is defined as a one-room school employing only one teacher, or a school of two or more rooms



usually housed in the same building, and having a principal in charge. In case a kindergarten, an elementary school, and a high school are housed in the same building, count them as three separate schools. In buildings having more than one teacher, *each room used should not be considered a school for the purposes of this report.*

*Enrollment by age and grade* (page 3, Part I).—The enrollment by age and grade should be taken early in the school term, preferably in September and at about the same time as the school census is taken. The age-grade enrollment should include the age and grade of all pupils who have enrolled in the schools up to date of taking such enrollment. The ages reported should be as of September 1. The totals on the age-grade enrollment page will not necessarily correspond to the total enrollment for the year reported after item 6 (a). In case the school census is not taken near the opening of the school term, the time of taking the age-grade enrollment should be deferred to the same date.

*Census* (page 3, Part I).—Include all children enumerated as required by law. In some States the census may include children not privileged to attend school. It does not, in the sense in which it is used here, refer to the compulsory attendance ages. It should be taken preferably in September or near the beginning of the school term. The ages reported should be as of September 1.

## FISCAL STATISTICS, PART II.

*Revenue receipts* (items 1 to 7, inclusive).—Report as revenue receipts all receipts which do not result in increasing the school indebtedness or in any depletion of school property. Revenue receipts will include, therefore, all amounts received as interest from permanent school funds, from leases of school lands from appropriations from general funds, from property, business, and poll taxes, and from fines and penalties, gifts, and bequests, contributions, rents, interest, tuition fees from patrons, etc. All revenue receipts should be net.

*Nonrevenue receipts* (items 8 (a), (b), and (c)).—Nonrevenue receipts should include all amounts obtained from loans and bond sales and from the sales of property and supplies. All such receipts either incur indebtedness, which must be paid at some future date, or result in decreasing the amount and value of the school property. All nonrevenue receipts should be net.

*Expenses of debt service.*—In cities where school bonds and other school indebtedness are not managed by the city board of education, the officer making the fiscal school report should ascertain from the proper city, town, or county authority all data relating to such indebtedness and include such statistics in the fiscal report on city schools.

*State moneys.*—"State moneys" includes all school revenue paid into the State treasury and distributed therefrom on a different basis from that on which it was collected, i. e., the city usually receives an amount either greater or less than the amount paid by the city to the State. In many cities it will not be possible to distribute the total amount of money received from the State so as to show the different sources from which such moneys were received by the State, as indicated in items 1-7. In such cases report the total amount received from the State in the "State moneys" column after "Total revenue receipts." The distribution of State school moneys as to the source of such revenue can be supplied by the State department. The amount received for vocational education from the Smith-Hughes fund should be reported after item 4 in the "State moneys" column.

*County moneys.*—Include all school revenue raised by the county, which is turned over to the city for the support of the city schools. In States having the county unit of taxation, all moneys received from county sources should be reported in the column for county moneys.

*Township, district, and municipal moneys.*—Include all moneys collected directly from the city and all revenue accruing to the city school system from the township, district, or town ("town" is used here in the sense of a school district, not a village or small city) in which the city is located or of which the city forms a part.

1. *Income from permanent funds.*—This item includes all income from permanent invested funds, exclusive of invested moneys designed to meet future bond obligations. The interest accruing from invested sinking funds should be reported after item 7. It is important that income from invested permanent county funds be reported under "county."

2. *Income from leases of school lands.*—Include only the income from school lands which have been set apart for the partial support of the school system. Do not include temporary rents from city school lots, as such income should be reported under item 7.

3. *Appropriations from general funds.*—Include all moneys appropriated or allotted to the city school system out of the general funds in the treasury of the State, county, township, or district, and also all moneys appropriated or transferred from the general city treasury to the city board of education for school purposes.

4. *Federal allotment for vocational education.*—This item should include only the amount received by the city school system from the Federal appropriations for vocational education, under the provisions of the Smith-Hughes Act. As the Federal Government recognizes only the State in the distribution of appropriations, the income from this fund should be reported as having been received from the State.

5. *From taxation.*—Include all school moneys raised by local (i. e., township, district, or city) taxation on personal property or real estate or on public and private utilities, from business taxes, and from poll taxes. All moneys raised by county taxation which are transferred to the city school fund should be included here.<sup>1</sup> The relationship of this item to the total assessed valuation of property in item 95 is important. This item includes the taxes raised both for *meeting the current expenses* of the school system, and for *liquidating debt obligations*. The taxes raised for meeting the expenses of debt service outlined in items 78 (a), 79, 80, and 81 should be included, therefore, in item 5.

6. *From other school districts for tuition.*—This item includes all school moneys transferred from one local school unit to another. It will generally include only tuition money (not tuition from patrons), but may include also money received from another school unit for various purposes. The money thus transferred must be eliminated from the final State report to the United States Bureau of Education in order to avoid a duplication of receipts and expenditures. It is very important, therefore, that transfer money be separated from other receipts.

7. *All other revenue receipts.*—Include all fines and penalties, all gifts, bequests, and contributions to the city schools, all receipts from the rent of school buildings and school lots (not school lands in the sense of a permanent

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<sup>1</sup> Concerning the classification of amounts which are received from the State and which are raised by a State tax, see "State moneys," above.

investment), all interest on bank deposits and invested sinking funds, and all tuition fees paid by school patrons (not tuition money transferred from one district or city to another).

This item should include any excess in the selling price of textbooks and supplies to pupils or other persons over the cost. It should include also the profit accruing from lunch rooms carried on with school funds. Net admission receipts from public entertainments should also be included.

8 (*a*) *Receipts from loans and bond sales*.—Include all receipts from bond sales negotiated during the fiscal year and all short-term loans which were not paid during the fiscal year. It may sometimes be necessary to borrow money to maintain the schools until taxes are collected. These short-term loans, the payment of which does not carry over into the next fiscal year, should not be reported.

8 (*b*) *Receipts from sales of property and proceeds of insurance adjustments*.—Include all moneys received from the sale of school buildings and grounds, sale of library books, furniture, scientific apparatus, automobiles, trucks, machinery, fuel, or other property belonging to the city school system. Receipts from the sale of textbooks carried as excess stock from the preceding school year should be included. Receipts from the sale of textbooks purchased during the school year are duplicates and should not be included. Include also the proceeds of insurance adjustments.

8 (*c*) *Other nonrevenue receipts*.—Include all other receipts derived by decreasing the value of the school property or by obligating the school system to make payment at some future time.

9. *Balance on hand from previous school year*.—This amount should be reported only under "total."

## PAYMENTS.

1. *General control*.—Under expenditures for general control should be included all overhead costs or expenses of regulative and executive service. It involves all expenditures for the business and educational administration of the city public schools.

11. *School boards and business offices*.—Under this head should be included all expenditures for salaries of members of school boards, of secretaries, and of other officers or assistants engaged in the business administration, and all other expenditures for such officers for supplies, traveling expenses, etc.

13. *Officers in charge of buildings and supplies*.—Include the salaries and expenses of those having charge of the construction and maintenance of physical properties, such as superintendents of buildings, school architects, inspector of buildings, superintendent of repairs, and schoolhouse commission. Include also the salaries and expenses of the superintendent of supplies, business manager, or other offices whose duties are concerned with the purchase and distribution of supplies. Payments to special employees engaged exclusively on new work should be charged to outlays.

15. *Operation and maintenance of office buildings*.—Include also rents paid for general control offices.

16. *Superintendents of schools and their offices*.—Include all payments for salaries of superintendents, assistant or deputy superintendents, and other subordinate administrative officers whose duties are largely administrative and who are not primarily supervisors of instruction; for office assistants, clerks, and stenographers; for stationery, postage, supplies, traveling expenses, printing, and other miscellaneous expenses in connection with the office of superintendent.



17. *Compulsory attendance and school census.*—Include all expenditures for salaries and expenses of truant officers, census enumerators, including necessary blanks and other supplies, car fare, clerical help, etc., incurred in connection with the school census and the enforcement of compulsory education and truancy laws. The salaries and expenses of police officers detailed as truant officers, if not paid out of the school fund, should not be included. (Payments for expenses of truant and parental schools should not be entered here but in the column headed "Special and other schools.")

II (A). *Instruction in day schools.*—This includes a statement of all items of expense concerned directly in actual teaching or aiding in the teaching of children, or improving the quality of teaching, such as salaries and expenses of supervisors and principals, teachers' salaries, expenses of teachers' institutes, cost of textbooks, stationery, and other supplies used in instruction. Expenditures should be divided between kindergartens, elementary schools, high schools, normal schools, vocational schools, and other schools.

20-21. *Supervisors—General statement.*—In case an employee renders service in more than one kind of school in the same capacity, as that of supervisor, prorate his salary (item 20), clerk hire, and other expenses (item 21) between the different kinds of schools according to the amount of time devoted by him to each, charging the expenses to the same account under each kind of school.

In case an employee performs one function in one kind of school and another function in another kind of school, as that of supervisor in the elementary schools and that of teacher in the secondary schools, charge his salary (item 20), clerk hire, and other expenses (item 21), to the accounts corresponding to the function to which he gives the major portion of his time (if his time is evenly divided, to the higher function as supervisor), and to the kind of school in which he exercises such function.

20. *Salaries of supervisors of grades and subjects.*—Include salaries of assistant superintendents whose duties are mainly connected with the supervision of instruction and of supervisors of special subjects and of grades, including only those who devote half or more than half their time to supervision. This item corresponds to item 2, Part I.

21. *Expenses of supervisors.*—Include salaries of all persons serving as clerks to supervisors, traveling and other expenses allowed in attending conventions, institutes, etc., street car fares, report blanks, stationery, etc., used by supervisors, expenses in connection with holding teachers' institutes, teachers' traveling and other expenses allowed in attending conventions, institutes, etc.

22. *Salaries of principals.*—This item corresponds to item 3, Part I.

24. *Other expenses of principals' offices.*—Include traveling and other expenses allowed principals in attending conventions, institutes, etc., car fare, report blanks, and stationery used by principals.

26. *Salaries of teachers.*—Include here the salaries paid all persons reported under item 4, Part I, "Number of different individuals employed as teachers." For the purpose of ascertaining the average annual salaries received by men and by women teachers it is necessary that the amounts paid to men and to women teachers be given separately.

27. *Textbooks.*—Include only payments for textbooks furnished free to pupils. Payments for textbooks sold to pupils during the school year should not be entered in this report, as the money so spent is still available for use. Payments for textbooks carried as excess stock to the next school year should be reported after item 62.

28. *Supplies used in instruction.*—Supplies are those things which, when once used, are actually or constructively consumed, including writing paper, drawing

paper, blank books, chalk, ink, pencils, pens, adhesives, fasteners, carbon paper, rubber stamps, typewriter supplies, magazines for classroom use (not those purchased for the school library), newspapers, test tubes, litmus paper, filter paper, polishing and abrading supplies, drugs, chemicals, cleansers, laboratory supplies, food supplies. Freight and cartage on supplies should be included. Care should be taken to exclude from supplies used in instruction any article made of durable material which is supposed to last year after year with reasonable use. No permanent laboratory apparatus or equipment should be included.

29. *Other expenses of instruction.*—Include expenses in connection with commencement exercises or school entertainments, such as music, decorations, programs, diplomas, etc. Street car fare of teachers, where allowed, should be included under this head. Expenses incident to teachers' institutes should be included.

II (B). *Instruction in night schools.*—Include all amounts expended for instruction in evening schools. All expenses for fuel, water, light, power, and janitors' supplies; wages of janitors; repair and replacement of equipment; and all auxiliary expenses, rents, etc., incident to maintaining evening schools should be combined with the corresponding expenses of the day school and reported after the appropriate items in Sections III, IV, V, VI, and VII.

III. *Operation of school plant.*—Under this general heading should be included all expenditures for keeping the buildings open and ready for use. In cases where schools of different types occupy the same building or buildings, the expenses for operating the plants should be apportioned among the different kinds of schools according to the number of square feet of floor space occupied by them.

42. *Wages of janitors and other employees.*—Include salaries or pay of janitors, janitors' helpers, engineers, firemen, switchboard operators, matrons, watchmen, etc.

43-47. *Fuel, water, light, power, janitors' supplies, and other expenses.*—Include all expenditures for coal, wood, and other fuel, including freight, cartage, and other expenses incurred in securing same; charges for water used in buildings and on grounds; gas and electric current; brooms, mops, soap, dusters, floor oil, and other cleaning supplies which are consumed in using or are not expected to last from year to year; electric bulbs, paper cups, toilet supplies, and other miscellaneous expenditures necessary for the operation of the plant.

IV. *Maintenance of school plant.*—Under this head should be included all expenditures made for the restoration of any piece of property (grounds, buildings, or equipment) to its original condition of completeness or efficiency. This includes the repair of buildings and upkeep of grounds and repairs and replacement of old or worn-out equipment. Include cost of labor and materials incident to the repair of buildings, including painting, glazing, and to repair of plumbing, lighting, heating, and ventilation equipment. Do not include expenditures for improvement of grounds in the nature of permanent equipment, alteration of old buildings, such as tearing out walls, enlarging rooms, building of additions, putting in partitions, nor for additions to equipment, all of which should be included under "Capital outlays."

53. *Libraries.*—Include all expenditures for salaries of persons connected with school libraries and for furniture, stationery, and supplies used in the library. Payments by school authorities for the maintenance of libraries used principally by the general public and not exclusively by the schools should be reported under "Other auxiliary agencies," item 62. If a teacher devotes



part time to library work, pro rate the salary of such teacher between items 26 and 53 in proportion to the time spent in teaching and in library work.

54. *Books for libraries.*—Include cost of all books, pamphlets, and magazines purchased for the school library. Do not include cost of textbooks.

55. *Promotion of health.*—Include salaries and fees of medical inspectors, dentists, and school nurses; medical, dental, and nurse supplies; blanks, office supplies, furniture, and other equipment, and any other expense that has to do directly with these agencies. Expenditures for physical training required of pupils should be included under "Instruction."

56. *Transportation of pupils.*—Include all expenditures out of school funds for the transportation of pupils to and from school, including the purchase or hire, operation, and maintenance of vehicles, street car fares, etc.

58. *Provision of lunches.*—Include cost of maintaining lunchrooms, less the receipts from the sale of food and other lunchroom supplies.

61. *Recreation.*—Include payments for recreation activities, including salaries and wages of directors, supervisors, teachers, and attendants having to do with playgrounds and recreation centers, school athletics, track and field meets, contests, field days, matched games, and all other exercises of a recreative nature not included as a part of the regular curriculum.

73-74. *New grounds and buildings.*—Include under this head payments for land, together with all costs of acquiring title, original grading, and improvements to the grounds; payments for new buildings, including architects' fees, advertising for contracts, payments on contracts for construction, installation of plumbing, lighting, heating, and ventilation equipment, etc.

75. *Alteration of old buildings.*—Include cost of tearing out walls, enlarging rooms, building of additions, putting in partitions, being careful not to include mere repairs.

76. *New equipment.*—Include purchase of all new equipment (except such as is provided to replace worn-out or destroyed similar equipment), such as tables, desks, cupboards, filing cabinets, racks, stands, typewriting machines, adding machines, duplicating machines, and other labor-saving devices; electric fans; physical, chemical, biological, and other scientific laboratory and demonstration apparatus; machinery, tools, and other equipment for vocational instruction, domestic science, manual training, etc.

## TAXATION.

93. *School-tax rate for maintenance purposes.*—This rate should be expressed as mills on the dollar or as cents on the hundred dollars (state which method of designation is used). The rate given here should include the tax rate levied for meeting the current expenses of the school year (item 72). There will usually be only a city tax. If separate State or county taxes are levied on city property for school purposes, these should be included also, care being taken to indicate the rates for the different civil divisions. Do not include special tax rates for the construction of new buildings or for meeting bonded or other debt obligations. "Payments of interest on indebtedness," item 81, is an item of current expense, but as no tax is usually levied solely for this purpose, it can not be reported after item 93.

94. *School-tax rate for other purposes.*—Include the special tax rates (city and county) levied for the construction of buildings and the purchase of grounds; for meeting bonded and other debt obligations; and for providing sinking funds.

95. *The assessed valuation of property taxed for school purposes.*—Report the valuation of property on which the tax rates reported in items 93 and 94 are levied. This valuation will usually be the assessed valuation. In States where the assessed valuation is different from the monetary valuation on which taxes are levied, do not report the assessed valuation, but instead the valuation of property on which the tax rates are actually computed.

96. *Estimated percentage assessed valuation is of the true property value.*—This percentage should express the relationship between the valuation on which the tax rates are actually computed (see item 95) and the estimated true property value.